JURISDICTION: **OKLAHOMA TAX COMMISSION DECISION**
CITE: **2006-05-18-03 / NOT PRECEDENTIAL**
ID: **P-05-123-K**
DATE: **MAY 18, 2006**
DISPOSITION: **SETTLEMENT**
TAX TYPE: **SALES TAX**
APPEAL: **NO APPEAL TAKEN**

This matter comes on before the Commissioners of the Oklahoma Tax Commission on May 18, 2006, for a Settlement Proposal under Title 68 O.S. 2005 Supp. §219 for sales tax, penalty and interest, assessed by the Field Audit Division ("Division") of the Oklahoma Tax Commission, for the periods covering June 1, 2002 through December 31, 2004, in the amount of Seven Thousand One Hundred Twenty-four Dollars and Two Cents ($7,124.02) for taxes; an amount of One Thousand Six Hundred Eighty-one Dollars and Eighty-six Cents ($1,681.86) for interest; and an amount of Seven Hundred Twelve Dollars and Thirty-seven Cents ($712.37) for penalty, for a total amount of Nine Thousand Five Hundred Eighteen Dollars and Twenty-five Cents ($9,518.25). The Commissioners proceeded to review the files and records in this matter and after being fully advised in the premises, find:

(1) That QUARTERMASTER/SR. VICE-COMMANDER of VFW Post ##### and as an Individual ("Taxpayer) was assessed delinquent sales tax in the total amount of Nine Thousand Five Hundred Eighteen Dollars and Twenty-five Cents ($9,518.25) following a 3.2 beer depletion audit of VFW Post #####, for periods covering June 1, 2002 through December 31, 2004;

(2) That Taxpayer filed a timely protest to the proposed sales tax assessment, claiming he was not responsible for the tax liability as issue;

(3) That the Division attempted but was unable to contact Taxpayer, who appears to be retired and living on a fixed income;

(4) That the Settlement Proposal under consideration is Four Thousand Six Hundred Nineteen Dollars and Twenty-two Cents ($4,619.22);

(5) That this Settlement Proposal may be accepted in accordance with Title 68 0.S. 2005 Supp. §219, and that the total amount of the Settlement Proposal under consideration is not in excess of Ten Thousand Dollars ($10,000.00).

NOW THEREFORE, IT IS HEREBY ORDERED by the Oklahoma Tax Commission that the Settlement Proposal in the amount of Four Thousand Six Hundred Nineteen Dollars and Twenty-two Cents ($4,619.22) shall be and the same is hereby accepted.

CAVEAT: This decision was NOT deemed precedential by the Commission. This means that the legal conclusions are generally applicable or are limited in time and/or effect. Non-precedential decisions are not considered binding upon the Commission. Thus, similar issues may be determined on a case-by-case basis.